

TOWN OF TRUMBULL
ELDERLY AND DISABLED TAX RELIEF SUMMARY
FOR THE 2018 GRAND LIST YEAR

APPLICATION TIME:

Apply at the Tax Assessor's office between February 1 and May 15, 2019 (renewal biennially).

Social Services 203-452-5198 is available by appointment to assist with homeowners who cannot come into the office.

ELIGIBILITY:

- Age: 65 years of age at the close of the previous calendar year (2018). (Full and permanently disabled, no age requirement.)
- Income: \$70,000 (for the 2018 program year) or less for the town program. This is the adjusted gross income plus the FULL amount of social security (not just the taxable portion of social security).
- Residency: Own and reside in the Trumbull home for one consecutive year prior to receiving benefits, i.e., be the owner as of July 1, 2018.

PROGRAMS: The town offers a choice of two programs:

- Tax Credit: Tax bill is reduced by a dollar amount ranging from \$312 to \$2,600 based on a sliding scale according to applicant's income.
- Tax Deferral: Defer payment of up to 75% of tax obligation. The amount deferred is a lien on the real estate carrying an interest rate of 3% per annum. Deferred amount is reimbursed to the town upon the death of the recipient, conveyance of the real estate, or non-residency of the applicant.
Note: many mortgage holders do not allow for tax liens on real estate – please check with your financial institution or financial adviser.

DOCUMENTATION: Proof of income shall include but not be limited to:

- Federal Income Tax Return: Completed and signed IRS Form 1040 or 1040A with all accompanying Schedules for the tax year **2018**. In determining the total income, there shall be no allowance for business losses in excess of gains or negative income reported as adjusted gross income.
- Social Security SSA-1099: Income as Reported in Box 5 of the SSA-1099. (This is the form Social Security sends you in January.)
- Other Verification of Income: Where an applicant does not file an IRS form, the information used to calculate income shall be the information which would have been included on an IRS form had one been filed and verified with W2; SSA-1099; 1099-Div.; 1099-Int.; 1099-R; etc. forms.

STATE OF CONNECTICUT **ELDERLY AND DISABLED TAX RELIEF SUMMARY**

The state offers a tax credit program wherein the tax bill is reduced anywhere between \$150 and \$1,250 depending on income level. The income limits for the 2018 program year are \$43,900 or below (married); \$36,000 or below (single). Once established on the program, applicant is required to renew biennially.

(Application time and documentation requirements are same as for town. However, home ownership is as of October 1, 2018.)

*The above is furnished as a summary of the program. Complete details can be obtained from the Tax Assessor's office. Each application will be reviewed on a case by case basis. Additional documentation may be required at the discretion of the Tax Assessor.

EXEMPTIONS

VETERAN EXEMPTION:

Veterans who served in time of war, or who have served in combat or combat support role for the duration of a campaign lasting less than 90 days, are qualified to apply for a property tax exemption. To apply for that exemption, a veteran must file a DD-214 form (separation papers) with the Town Clerk by September 30. Said exemption to be applied to the next assessment list. The regular veteran's exemption of \$3,000 off the assessment can be applied to either real estate OR a motor vehicle.

PERMANENTLY AND TOTALLY DISABLED EXEMPTION:

Property owners who are permanently and totally disabled and receiving Social Security disability benefits or benefits under a federal, state or local retirement program which contains disability requirements comparable to those of the SSA, may apply to the Tax Assessor's Office prior to October 1 to receive an exemption of \$1,000 off the assessment of their property. Said exemption to be applied to the next assessment list. Satisfactory proof of total disability must be furnished.

BLIND EXEMPTION:

A person who is legally blind and has provided to the Tax Assessor's Office a certificate from a qualified medical practitioner, may apply to the Tax Assessor's Office prior to October 1 to receive an exemption of \$3,000 off the assessment of their property. Said exemption to be applied to the next assessment list.